

c. 1; *Gilbert's Court of Exchequer*, ch. 14; *Brewster v. Kitchin*, 1 *Ld. Raym.* 318; *S. C.* 2 *Salk.* 615; *Whitfield v. Brandwood*, 3 *Com. Law Rep.* 421. But whatever may be within the uncontrolled power of Parliament in this respect, it is laid down, that where any such equal contribution has been required, the king cannot, by any exercise of his limited sovereignty, grant an exemption to any one; because it would increase the charge upon all the lands of those who were not exempted; for the king has not the power to lessen a tax imposed upon one man and charge it upon another. *Sloan v. Pawlett*, 8 *Mod.* 18. The *non obstante* power of the crown in this, and in all other respects, having been totally abolished. 1 *W. & M. sess.* 2, c. 2.

Here, however, it has been at different times declared, not merely that all public property belonging to the United States, to this State, to a county, to colleges and county schools, houses of worship, and burying grounds, should be exempted from taxation; but that the property of foreigners coming here to settle should, for a time, be exempted; that the crop and produce of the land, in the hands of the person whose land produced the same; plantation utensils; the working tools of mechanics and manufacturers actually and constantly employed in their respective occupations; goods, wares and merchandise imported; all home manufactures in the hands of the manufacturers; all stills; ready money, grain, tobacco, riding carriages, and all licensed vessels whatever, should be exempted from taxation. July, 1779, ch. 6, s. 6 and 8; 1780, ch. 25, s. 2; 1792, ch. 71, s. 1; 1797, ch. 89, s. 1; 1803, ch. 92, s. 1; 1812, ch. 191, s. 1. And a similar exemption from taxation has been extended to, and attempted to be made perpetual in favor of lands held by an ecclesiastical body politic; 1821, ch. 91; and of the property of some incorporated joint stock companies. 1799, ch. 16, s. 11; May, 1788, ch. 7; 1824, ch. 79, s. 9; 1826, ch. 249; 1828, ch. 113 and 177; *Gibbon's Decl. and Fall Rom. Emp.* ch. 20.

Are not exemptions from taxation, like these, of private property violations of the constitutional rule directing that each person shall be made to contribute his proportion of public taxes \*according to his actual worth in property? Or can the granting of any such exemption be within the delegated and 259 limited authority of the General Assembly of Maryland, any more than within the scope of the limited prerogative of a king of England?

In the Roman empire, under the reign of Augustus, a tax of five per cent. was imposed upon all legacies and inheritances of a certain value, which were not given to the nearest of kin on the father's side; so that, when the rights of nature and poverty were thus secured, it seemed reasonable that a stranger, or a distant relation, who acquired an unexpected accession of fortune, should cheerfully resign a twentieth part of it for the benefit of the